

CERTIFICATION OF FINANCIAL REPORT

FEB 2 2009

FOR GOVERNMENTAL ENTITIES WITH REVENUES OR EXPENDITURES
LESS THAN \$100,000.

SCANNED
Date 2.3.10C

We certify that the following schedules properly present the financial operations of the

Garland Cemetery District for the

fiscal year ended December 31, 2009.

Clint Munns
Board Chairman

1-20-2010
Date

435-257-5501
Phone No.

Margaret Omlady
Budget Officer

1-20-2010
Date

435-257-5852
Phone No.

One original copy of this financial report must be kept by the entity at its offices and available for public inspection.

One original copy of this financial report must be sent to:

State Auditor's Office
Utah State Capitol Complex E310
PO Box 142310
Salt Lake City, UT 84114

no later than six (6) months after the end of the fiscal year.

Garland Cemetery

District

Balance Sheet / Statement of Net Assets

For Entities with Total Revenues or Expenditures less than \$100,000

For the year ended

2009

	General Fund	Other Governmental Funds (Capital Projects, Debt Service, Special Revenue & Permanent)	Capital Assets and Long Term Debt	Enterprise Fund
Assets				
Cash and cash equivalents	\$ 92,031			
Investments	19,767			
Receivables				
Capital Assets				
Land				
Building				
Improvements Other than Buildings				
Equipment				
Less Accumulated Depreciation				
Other:				
Total Assets	111,798			
Liabilities				
Accounts Payable				
Interest Payable				
Other:				
Total Liabilities				
Fund Balance / Net Assets				
Restricted				
Reserved for: Developments	19,767			
Unrestricted	92,031			
Ending Fund Balance / Net Assets	111,798			
Tot. Liab. & End. Fund Bal./Net Assets	111,798			

Carroll County
District

Statement of Revenues, Expenditures / Expenses and Changes in Fund Balance / Equity

For Entities with Total Revenues or Expenditures/Expenses less than \$100,000

For the year ended 2009

	General Fund		Other Governmental Funds (Capitol Projects, Debt Service, Special Revenue & Permanent)		Enterprise Fund
	Budget	Actual	Budget	Actual	
Revenues:					
Taxes: Property Tax	32,000	19,195			
Other:					
Fee in Lieu of Taxes					
Charges for services	9,000	11,406			
Interest Income	1,000	423			
Other miscellaneous	45,000				
Transfers From Other Funds					
Total Revenue	<u>87,000</u>	<u>31,024</u>			

Expenditures/Expenses:					
Salaries and Benefits	42,000	27,965			
Other Operating Expenses					
Capital Outlay	45,000				
Depreciation					
Transfers To Other Funds					
Total Expenditures/Expenses	<u>87,000</u>	<u>27,965</u>			

Income or (Loss)	<u>3,059</u>				
Beginning fund balance/Net Assets	<u>108,738</u>				
Ending fund balance/Net Assets	<u>111,798</u>				